

App. No. 10/605,176

**In the Claims:**

1-38 (cancelled)

39. (new) A device to tow a vehicle and a recreation device comprising: having a base comprising of a support beam and a wheel axis support, a plurality of wheels connected to said base, a plurality of racks connected to said base, and a movable vehicle locator swivel plate attached to said base where said vehicle holder is a vehicle locator swivel plate where said locator swivel plate is positioned to balance the load where the vehicle that is towed is attached to the locator swivel plate; where said racks are movable on said base and attached to said base using an attachment means and with said device having a plurality of ramps.
40. (new) A towing device as in claim 39 where items are placed on the racks.
41. (new) A towing device as in claim 40 where said racks are positioned on said base so the spacing between said racks is equal to the axle of a golf cart which is loaded on said racks.
42. (new) A towing device as in claim 40 where said a plurality of racks are placed evenly on said based to balanced a plurality of motorcycles loaded on said racks.
43. (new) A towing device as in claim 40 where said a single rack is centered on said base with a motorcycle load on said base.
44. (new) A towing device as in claim 39 where said racks have two elongated lips and two open ends.
45. (new) A towing device as in claim 39 where said racks have two elongated lips and a wheel block at one of the short ends with an open end opposite said wheel block.
46. (new) A method of towing a vehicle and a recreation device comprising: using a device that has a base, a plurality of wheels connected to said base, a plurality of racks connected to said base having said racks movable and attaching said racks to said base using an attachment mean, adjusting said racks on said base to adjust the load, and having a movable vehicle locator swivel plate; attaching said movable vehicle locator swivel plate to said base, repositioning said movable vehicle locator swivel plate for better load balance.
47. (new) A device to tow a vehicle and a recreation device comprising: having a base comprising of a support beam and a wheel axis support, a plurality of wheels connected to said base, a plurality of racks connected to said base, a tongue hitch attachment attached to the base, and a movable vehicle locator swivel plate attached to said base where said vehicle holder is a vehicle locator swivel plate where said locator swivel plate is positioned to balance the load where the towed vehicle is attached to the locator swivel plate by two of its four tires; where said racks are movable on said base and attached to said base using an attachment means and with said device having a plurality of ramps.
48. (new) A towing device as in claim 47 where items are placed on the racks.
49. (new) A towing device as in claim 48 where said racks are positioned on said base so the spacing between said racks is equal to the axle of a golf cart which is loaded on said racks.
50. (new) A towing device as in claim 48 where said a plurality of racks are placed evenly on said based to balanced a plurality of motorcycles loaded on said racks.
51. (new) A towing device as in claim 48 where said a single rack is centered on said base with a motorcycle load on said base.

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52. (new) A towing device as in claim 47 where said racks have two elongated lips and two open ends.

53. (new) A towing device as in claim 47 where said racks have two elongated lips and a wheel block at one of the short ends with an open end opposite said wheel block.